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(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/538,091	06/08/2005	Isao Watanabe	273568US90PCT	6747

**TITLE OF INVENTION: FINNED TUBE FOR HEAT EXCHANGERS, HEAT EXCHANGER, APPARATUS FOR FABRICATING HEAT EXCHANGER
 FINNED TUBE AND PROCESS FOR FABRICATING HEAT EXCHANGER FINNED TUBE**

APPLN. TYPE	SMALL ENTITY	ISSUE FEE DUE	PUBLICATION FEE DUE	PREV. PAID ISSUE FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$300	\$0	\$1700	01/31/2007
EXAMINER	ART UNIT	CLASS-SUBCLASS				
JONES, MELVIN	3744	062-515000				

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
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2. For printing on the patent front page, list
 (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
 (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

1 OBLON, SPIVAK,
 2 McCLELLAND, MAIER
 3 & NEUSTADT, P. C.

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(B) RESIDENCE: (CITY AND STATE OR COUNTRY)

(A) NAME OF ASSIGNEE

SHOWA DENKO K.K.

TOKYO, JAPAN

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are submitted:

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 Publication Fee (No small entity discount permitted)
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a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.

b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

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Date JAN 23 2007

Registration No. Reg. No. 56,123

Authorized Signature Fred L. Braun

Fred L. Braun

Typed or printed name

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